

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Whitko Community School Corp (4455)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,102,407	\$4,897,584	\$4,968,071	\$4,300,454	-4.2%	-13.4%
Group Health Insurance	222	\$1,097,035	\$1,070,291	\$1,087,867	\$897,284	-4.9%	-17.5%
Non - Certified Salaries	120	\$719,204	\$754,705	\$766,393	\$711,883	-0.3%	-7.1%
Social Security Certified	212	\$361,470	\$346,421	\$350,416	\$304,325	-4.2%	-13.2%
Textbooks	630	\$306,840	\$212,048	\$120,381	\$265,168	-3.6%	120.3%
Teacher Retirement Fund, After 7-1-95	216	\$282,399	\$249,595	\$268,368	\$236,557	-4.3%	-11.9%
Operational Supplies	611	\$191,402	\$135,549	\$146,247	\$118,412	-11.3%	-19.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$213,811	\$141,139	\$106,846	\$111,626	-15.0%	4.5%
Instructional Programs Improvement Services	312	\$48,731	\$36,633	\$127,644	\$88,607	16.1%	-30.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$117,336	\$83,047	\$83,610	\$71,027	-11.8%	-15.0%
Workers Compensation Insurance	225	\$43,322	\$49,632	\$46,956	\$64,284	10.4%	36.9%
Transfer Tuition to Other School Corps Within State	561	\$33,874	\$83,129	\$81,575	\$59,680	15.2%	-26.8%
Other Employee Benefits	241 - 290	\$63,758	\$36,448	\$68,919	\$55,734	-3.3%	-19.1%
Equipment	730	\$20,405	\$4,587	\$37,635	\$54,506	27.8%	44.8%
Pupil Services	313	\$52,258	\$55,034	\$70,590	\$52,792	0.3%	-25.2%
Social Security Noncertified	211	\$45,338	\$50,419	\$48,290	\$43,236	-1.2%	-10.5%
Stipends	131	\$0	\$0	\$0	\$38,232	NA	NA
Travel	580	\$31,341	\$26,636	\$27,642	\$30,270	-0.9%	9.5%
Other Professional and Technical Services	319	\$0	\$0	\$1,350	\$14,272	NA	957.4%
Repairs and Maintenance Services	430	\$15,562	\$4,479	\$11,592	\$12,893	-4.6%	11.2%
Other Supplies and Materials	615, 660 - 689	\$45,304	\$10,428	\$11,679	\$12,838	-27.0%	9.9%
Library Books	640	\$11,554	\$12,278	\$12,225	\$9,820	-4.0%	-19.7%
Periodicals	650	\$5,408	\$4,013	\$3,735	\$3,408	-10.9%	-8.7%
Public Employees Retirement Fund	214	\$0	\$528	\$743	\$865	NA	16.4%
Telephone	531	\$506	\$537	\$0	\$407	-5.3%	NA
Instruction Services	311	\$21,090	\$1,695	\$2,044	\$107	-73.3%	-94.8%
Severance/Early Retirement Pay	213	\$73,717	\$21,368	\$14,300	\$0	-100.0%	-100.0%
Professional Development	748	\$0	\$20,087	-\$9,161	-\$132	NA	NA
Student Academic Achievement Total		\$8,904,070	\$8,308,312	\$8,455,957	\$7,558,553	-4.0%	-10.6%
Student Instructional Support							
Certified Salaries	110	\$1,004,192	\$989,545	\$1,000,351	\$1,000,159	-0.1%	0.0%
Non - Certified Salaries	120	\$396,995	\$407,947	\$396,380	\$322,455	-5.1%	-18.7%
Group Health Insurance	222	\$188,258	\$179,792	\$201,467	\$175,213	-1.8%	-13.0%
Instruction Services	311	\$6,500	\$6,500	\$5,958	\$124,633	109.3%	1991.8%
Teacher Retirement Fund, After 7-1-95	216	\$115,948	\$105,347	\$97,946	\$99,596	-3.7%	1.7%
Social Security Certified	212	\$75,193	\$74,443	\$73,600	\$72,756	-0.8%	-1.1%
Other Professional and Technical Services	319	\$99	\$606	\$11,352	\$50,011	374.4%	340.6%

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Severance/Early Retirement Pay	213	\$4,868	\$7,150	\$7,150	\$33,578	62.1%	369.6%
Public Employees Retirement Fund	214	\$35,664	\$32,143	\$32,592	\$32,117	-2.6%	-1.5%
Operational Supplies	611	\$52,627	\$32,565	\$33,790	\$30,032	-13.1%	-11.1%
Social Security Noncertified	211	\$25,108	\$26,246	\$25,790	\$19,785	-5.8%	-23.3%
Workers Compensation Insurance	225	\$11,399	\$13,065	\$14,804	\$14,874	6.9%	0.5%
Travel	580	\$7,259	\$8,948	\$9,897	\$13,858	17.5%	40.0%
Other Employee Benefits	241 - 290	\$11,240	\$6,705	\$15,594	\$11,160	-0.2%	-28.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,752	\$99	\$1,990	\$2,104	-27.8%	5.7%
Other Supplies and Materials	615, 660 - 689	\$71	\$82	\$0	\$1,316	107.3%	NA
Pupil Services	313	\$200	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$1,916	\$500	\$0	NA	-100.0%
Heating and Cooling for Buildings - Gas	622	\$1,368	\$310	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,944,740	\$1,893,407	\$1,929,160	\$2,003,647	0.7%	3.9%
Overhead and Operational							
Non - Certified Salaries	120	\$1,599,708	\$1,607,128	\$1,624,267	\$1,604,533	0.1%	-1.2%
Heating and Cooling for Buildings - Gas	622	\$373,127	\$423,358	\$485,671	\$395,977	1.5%	-18.5%
Food Purchases	614	\$305,808	\$284,567	\$263,239	\$279,920	-2.2%	6.3%
Operational Supplies	611	\$321,784	\$284,261	\$243,292	\$275,096	-3.8%	13.1%
Repairs and Maintenance Services	430	\$141,548	\$240,939	\$233,061	\$236,306	13.7%	1.4%
Group Health Insurance	222	\$210,032	\$203,000	\$227,667	\$191,417	-2.3%	-15.9%
Certified Salaries	110	\$185,762	\$187,122	\$188,861	\$189,007	0.4%	0.1%
Gasoline and Lubricants	613	\$196,379	\$219,796	\$173,620	\$153,733	-5.9%	-11.5%
Light and Power - Other Than Heating and Cooling	625	\$86,404	\$68,045	\$84,569	\$137,726	12.4%	62.9%
Insurance	520	\$123,152	\$129,526	\$123,448	\$123,368	0.0%	-0.1%
Social Security Noncertified	211	\$116,158	\$116,627	\$115,604	\$114,699	-0.3%	-0.8%
Public Employees Retirement Fund	214	\$114,474	\$100,306	\$109,552	\$112,925	-0.3%	3.1%
Telephone	531	\$12,750	\$2,765	\$26,589	\$52,668	42.6%	98.1%
Water and Sewage	411	\$14,412	\$8,719	\$13,726	\$27,571	17.6%	100.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$18,674	\$23,415	\$22,632	\$25,177	7.8%	11.2%
Other Communication Services	533 - 539	\$3,720	\$34,693	\$22,107	\$23,701	58.9%	7.2%
Stipends	131	\$0	\$0	\$0	\$21,435	NA	NA
Other Employee Benefits	241 - 290	\$18,734	\$7,830	\$16,010	\$19,066	0.4%	19.1%
Workers Compensation Insurance	225	\$13,597	\$15,584	\$14,762	\$16,430	4.8%	11.3%
Social Security Certified	212	\$13,331	\$13,581	\$13,472	\$13,288	-0.1%	-1.4%
Removal of Refuse and Garbage	412	\$12,425	\$12,469	\$12,212	\$13,131	1.4%	7.5%
Travel	580	\$5,642	\$7,836	\$12,440	\$12,397	21.7%	-0.3%
Teacher Retirement Fund, After 7-1-95	216	\$14,334	\$11,849	\$11,930	\$12,162	-4.0%	1.9%
Tires and Repairs	612	\$228	\$14,822	\$12,816	\$11,829	168.5%	-7.7%

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						Compound Annual Growth	Percent Change 2014 to 2015
Services Purch. From School Corp/Ed Service Age. Out State	592	\$900	\$7,331	\$1,720	\$11,532	89.2%	570.5%
Rentals	440	\$10,295	\$9,713	\$9,864	\$11,027	1.7%	11.8%
Board of Education Services	318	\$8,267	\$53,817	\$7,163	\$9,050	2.3%	26.3%
Bank Service Charges	871	\$5,044	\$4,416	\$5,059	\$7,452	10.2%	47.3%
Advertising	540	\$5,322	\$5,599	\$7,631	\$5,147	-0.8%	-32.6%
Entertainment	240	\$4,200	\$4,240	\$3,850	\$4,550	2.0%	18.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,798	\$2,275	\$2,292	\$2,291	-4.9%	-0.1%
Other Professional and Technical Services	319	\$1,708	\$1,416	\$1,440	\$1,756	0.7%	21.9%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$1,002	\$1,185	\$400	\$1,333	7.4%	233.3%
Other Purchased Property Services	490 - 499	\$1,575	\$1,050	\$525	\$525	-24.0%	0.0%
Miscellaneous Objects	876 - 899	\$634	\$11,134	\$270	\$468	-7.3%	73.2%
Data Processing Services	316	\$750	\$1,500	\$1,500	\$397	-14.7%	-73.5%
Vehicles	731	\$0	\$468,438	\$272,210	\$0	NA	-100.0%
Equipment	730	\$829	-\$641	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$2,236	\$2,630	\$0	NA	-100.0%
Overhead and Operational Total		\$3,945,508	\$4,591,946	\$4,368,101	\$4,119,088	1.1%	-5.7%
Non Operational							
Construction Services	450	\$1,265,356	\$160,583	\$723,310	\$7,793,723	57.5%	977.5%
Redemption of Principal	831	\$3,425,020	\$3,380,051	\$3,491,211	\$3,101,935	-2.4%	-11.2%
Other Professional and Technical Services	319	\$29,808	\$25,421	\$839,038	\$1,460,328	164.6%	74.0%
Equipment	730	\$495,915	\$359,833	\$564,491	\$408,114	-4.8%	-27.7%
Certified Salaries	110	\$172,238	\$170,078	\$171,015	\$178,587	0.9%	4.4%
Social Security Certified	212	\$13,177	\$13,011	\$13,161	\$13,648	0.9%	3.7%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$4,736	\$7,131	\$7,233	NA	1.4%
Interest	832	\$6,155	\$5,935	\$5,754	\$5,286	-3.7%	-8.1%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$2,528	NA	NA
Operational Supplies	611	\$2,527	\$2,251	\$1,545	\$1,630	-10.4%	5.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$770	\$866	\$901	NA	4.1%
Computer Hardware	741	\$0	\$0	\$0	\$211	NA	NA
Public Employees Retirement Fund	214	\$0	\$52	\$151	\$144	NA	-5.1%
Awards	875	\$0	\$0	\$100	\$100	NA	0.0%
Rentals	440	\$2,581	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$200	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$907	\$0	\$0	\$0	-100.0%	NA
Services Purch. From School Corp/Ed Service Age. Out State	592	-\$100	\$0	\$0	\$0	NA	NA
Non Operational Total		\$5,413,784	\$4,122,721	\$5,817,771	\$12,974,368	24.4%	123.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$20,208,101	\$18,916,387	\$20,570,989	\$26,655,655	7.2%	29.6%